

**STATE
OF
MICHIGAN**

REVENUE

SOURCE

and

DISTRIBUTION



Mitchell E. Bean, Director

March 2006

HOUSE FISCAL AGENCY GOVERNING COMMITTEE

Representatives:

Scott Hummel, Chair

Rich Brown, Vice Chair

Craig DeRoche

Dianne Byrum

Chris Ward

Mary Waters

MICHIGAN HOUSE OF REPRESENTATIVES APPROPRIATIONS COMMITTEE

Representatives:

Scott Hummel, Chair

Glenn Steil, Jr.

John Pastor, Vice Chair

John Stewart

Daniel Acciavatti

Shelley Taub

Fran Amos

Howard Walker

Darwin Booher

Rich Brown, Minority Vice Chair

Jack Brandenburg

Marsha Cheeks

Bruce Caswell

George Cushingberry, Jr.

Bill Caul

Lee Gonzales

David Farhat

Chris Kolb

Goeff Hansen

Jim Plakas

Morris Hood III

Michael Sak

Roger Kahn

Gretchen Whitmer

Jerry Kooiman

Alma Wheeler Smith

John Moolenaar

Carl M. Williams

Rick Shaffer

STATE OF MICHIGAN
HOUSE OF REPRESENTATIVES



HOUSE FISCAL AGENCY

MITCHELL E. BEAN, DIRECTOR

P.O. Box 30014 ■ LANSING, MICHIGAN 48909-7514
PHONE: (517) 373-8080 ■ FAX: (517) 373-5874
www.house.mi.gov/hfa

GOVERNING COMMITTEE

SCOTT HUMMEL, CHAIR	RICH BROWN, VC
CRAIG DEROCHE	DIANNE BYRUM
CHRIS WARD	MARY WATERS

March 2006

TO: Members of the House of Representatives

This report provides information on the source and distribution of revenues for the State of Michigan and comparisons of projected FY 2005-06 revenue with estimated FY 2006-07 revenue. Estimates in this report are based upon those agreed to at the Consensus Revenue Estimating Conference on January 12, 2006.

This publication includes FY 2005-06 estimates for taxes, by type of tax, and provides information for each tax with regard to the tax base, rate, and disposition. It also includes state revenue dedication information including tax type, dedicated amount, and recipient of dedicated funds.

This report was prepared by Rebecca Ross, Senior Economist, and produced for publication by Jeanne Dee, Administrative Assistant.

Please do not hesitate to contact me if you have questions regarding the information in this report.

A handwritten signature in black ink that reads "Mitchell E. Bean".

Mitchell E. Bean
Director

TABLE OF CONTENTS

REVENUE SOURCES

Total State Revenue	3
General Fund/General Purpose Revenue	7
School Aid Fund Revenue	11
Transportation Revenue	15

REVENUE DISTRIBUTION

Casino Wagering Tax Revenue	21
Federal Revenue	25
Income Tax Revenue	29
Sales Tax Revenue	33
Single Business Tax Revenue	37
Tobacco Tax Revenue	41
Transportation Revenue	45
Use Tax Revenue	49

STATE AND LOCAL TAX INFORMATION

Business Privilege Taxes	
Accommodations (Hotel/Motel)	54
Airport Parking Excise	54
Casino Wagering	54
Corporate Organization	54
Foreign Insurance Company Retaliatory	54
Oil and Gas Severance	55
Simulcast Wagering	55
Single Business	55
Unemployment Compensation	55
Consumption Taxes	
Beer	56
Liquor	56
Sales	56
Tobacco Products	56
Uniform City Utility Users	56
Use	57
Wine	57
Income Taxes	
Personal Income	57
Uniform City Income	57

Property Taxes	
Commercial Forest.....	58
County Real Estate Transfer.....	58
Estate.....	58
General Property.....	58
Industrial Facilities.....	58
Low Grade Iron Ore Specific.....	58
Mobile Home Trailer Coach.....	59
Neighborhood Enterprise Zone Facilities.....	59
Private Forest.....	59
State 6-Mill Education.....	59
State Real Estate Transfer.....	59
Technology Park Facilities.....	60
Utility Property.....	60
Transportation Taxes	
Aircraft Weight.....	61
Aviation Gasoline.....	61
Diesel Fuel.....	61
Gasoline.....	61
Liquefied Petroleum Gas.....	61
Marine Vessel Fuel.....	61
Motor Carrier Fuel.....	62
Motor Vehicle Registration.....	62
Watercraft Registration.....	62

STATE REVENUE DEDICATION

Business Privilege Taxes.....	64
Consumption Taxes.....	64–65
Income Taxes.....	65
Lottery Proceeds.....	65
Property Taxes.....	65–66
Transportation Taxes.....	66–67



|| REVENUE || SOURCES



Total State Revenue by Source

**FY 2005-06
and
FY 2006-07**

**TOTAL
STATE
REVENUE
BY
SOURCE**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

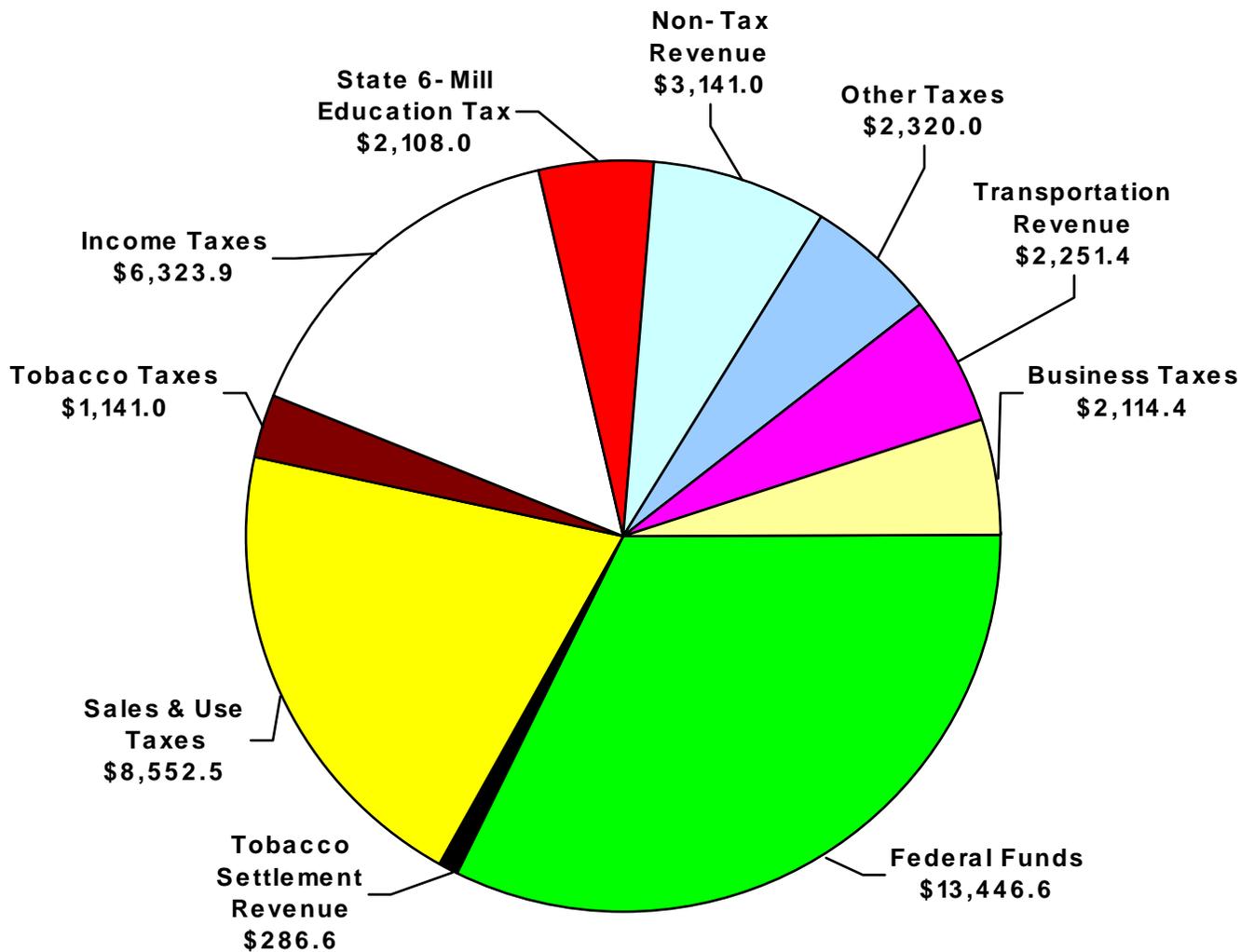
	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
Federal Funds	\$12,978.4	31.9	\$13,446.6	32.3
Sales & Use Taxes	8,242.1	20.3	8,552.5	20.5
Income Taxes	6,170.7	15.2	6,323.9	15.2
Non-Tax Revenue	3,083.7	7.6	3,141.0	7.5
Other Taxes	2,520.0	6.2	2,320.0	5.6
Transportation Revenue	2,172.8	5.3	2,251.4	5.4
Business Taxes	2,072.9	5.1	2,114.4	5.1
State 6-Mill Education Tax	2,010.0	4.9	2,108.0	5.1
Tobacco Taxes	1,161.5	2.9	1,141.0	2.7
Tobacco Settlement Revenue	<u>285.7</u>	0.7	<u>286.6</u>	0.7
TOTAL	\$40,697.8		\$41,685.4	

DEFINITIONS AND NOTES

FEDERAL FUNDS	Total federal funds used in the state budget.
SALES & USE TAXES	Use tax is a specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. Tax rate is currently 6% for both sales and use taxes.
INCOME TAXES	Includes withholding, annual, and quarterly collections less refunds. Tax rate is currently 3.9%.
NON-TAX REVENUE	Includes revenue from local agencies, state-provided services, licenses, permits not related to transportation, and lottery transfers to the School Aid Fund.
OTHER TAXES	Includes liquor, beer, wine, gas and oil severance, and estate taxes.
TRANSPORTATION REVENUE	Includes gas, diesel fuel, and aviation fuel taxes; fees; and other transportation revenue. Excludes federal aid and sales tax transportation revenue.
BUSINESS TAXES	Includes single business tax and insurance company tax. At the end of FY 2001-02, the Budget Stabilization Fund balance fell below \$250 million, which paused the single business tax 0.1% reduction. In calendar years 2005 and 2006, the single business tax rate is 1.9% of adjusted tax base for most firms.
STATE 6-MILL EDUCATION TAX	Levied on all property; 100% dedicated to the School Aid Fund.
TOBACCO TAXES	The cigarette tax is \$2.00 per pack and the tax on other tobacco products is 32%.
TOBACCO SETTLEMENT REVENUE	Revenue to the state resulting from settlement with the tobacco companies.

**STATE OF MICHIGAN
TOTAL STATE REVENUE
BY SOURCE
FY 2006-07**

TOTAL RESOURCES: \$41,685.4 MILLION
(Chart dollars in millions)





**General
Fund/
General
Purpose
Revenue
by
Source**

**FY 2005-06
and
FY 2006-07**

**GENERAL
FUND/
GENERAL
PURPOSE
REVENUE
BY
SOURCE**

**FY 2005-06
and
FY 2006-07**

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
Income Taxes	\$4,127.8	50.3	\$4,220.9	50.4
Single Business Tax	1,817.9	22.1	1,848.4	22.1
Sales & Use Taxes	1,066.8	13.0	1,116.1	13.3
Other Sources	579.8	7.1	568.6	6.8
Insurance Company Tax	255.0	3.1	266.0	3.2
Tobacco Taxes	231.3	2.8	227.3	2.7
Liquor, Beer, & Wine Taxes	86.0	1.0	86.5	1.0
Casino Wagering Tax	<u>43.2</u>	0.5	<u>43.4</u>	0.5
TOTAL	\$8,207.8		\$8,377.2	

(MILLIONS OF DOLLARS)

DEFINITIONS AND OTHER NOTES

INCOME TAXES

General Fund/General Purpose receives income tax revenue not allocated to the School Aid Fund. Tax rate is currently 3.9%.

SINGLE BUSINESS TAX

General Fund/General Purpose receives 100% of single business tax revenue. At the end of FY 2001-02, the Budget Stabilization Fund balance fell below \$250 million, which paused the single business tax 0.1% reduction. In calendar years 2005 and 2006, the rate is 1.9% of adjusted tax base for most firms.

SALES TAX

General Fund/General Purpose receives sales tax revenue not allocated to local units of government for revenue sharing, the Comprehensive Transportation Fund, the School Aid Fund, or public health programs. Tax rate is currently 6%.

USE TAX

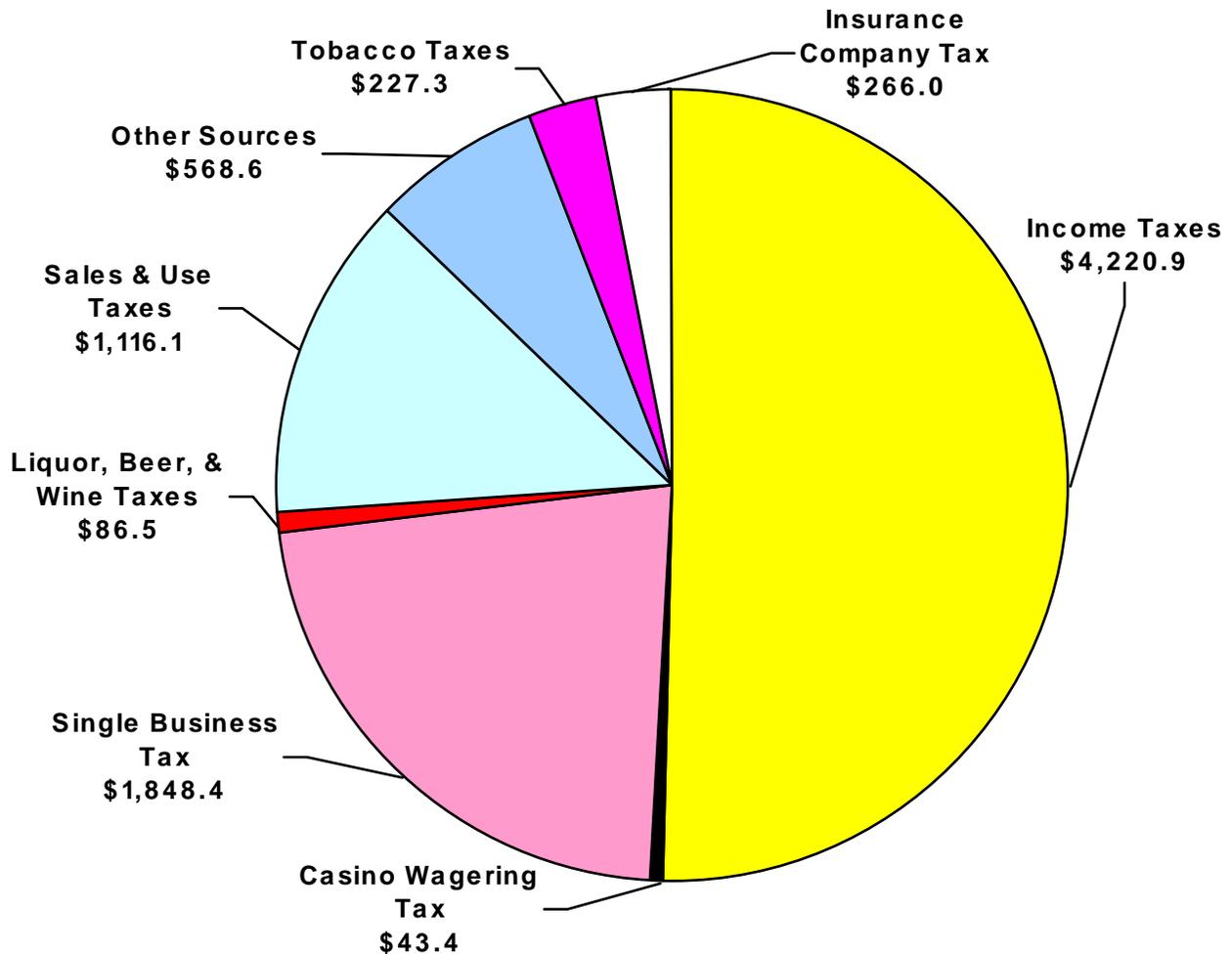
A specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. General Fund/General Purpose receives 66.7% of total and the School Aid Fund receives 33.3% of total. Tax rate is currently 6%.

OTHER SOURCES

Includes taxes on gas and oil severance, utility property, corporate income, and horse race wagering; certain penalty and interest payments; and federal funds.

**STATE OF MICHIGAN
GENERAL FUND/GENERAL PURPOSE REVENUE
BY SOURCE
FY 2006-07**

TOTAL RESOURCES: \$8,377.2 MILLION
(Chart dollars in millions)





School Aid Fund Revenue by Source

**FY 2005-06
and
FY 2006-07**

**SCHOOL
AID
FUND
REVENUE
BY
SOURCE**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

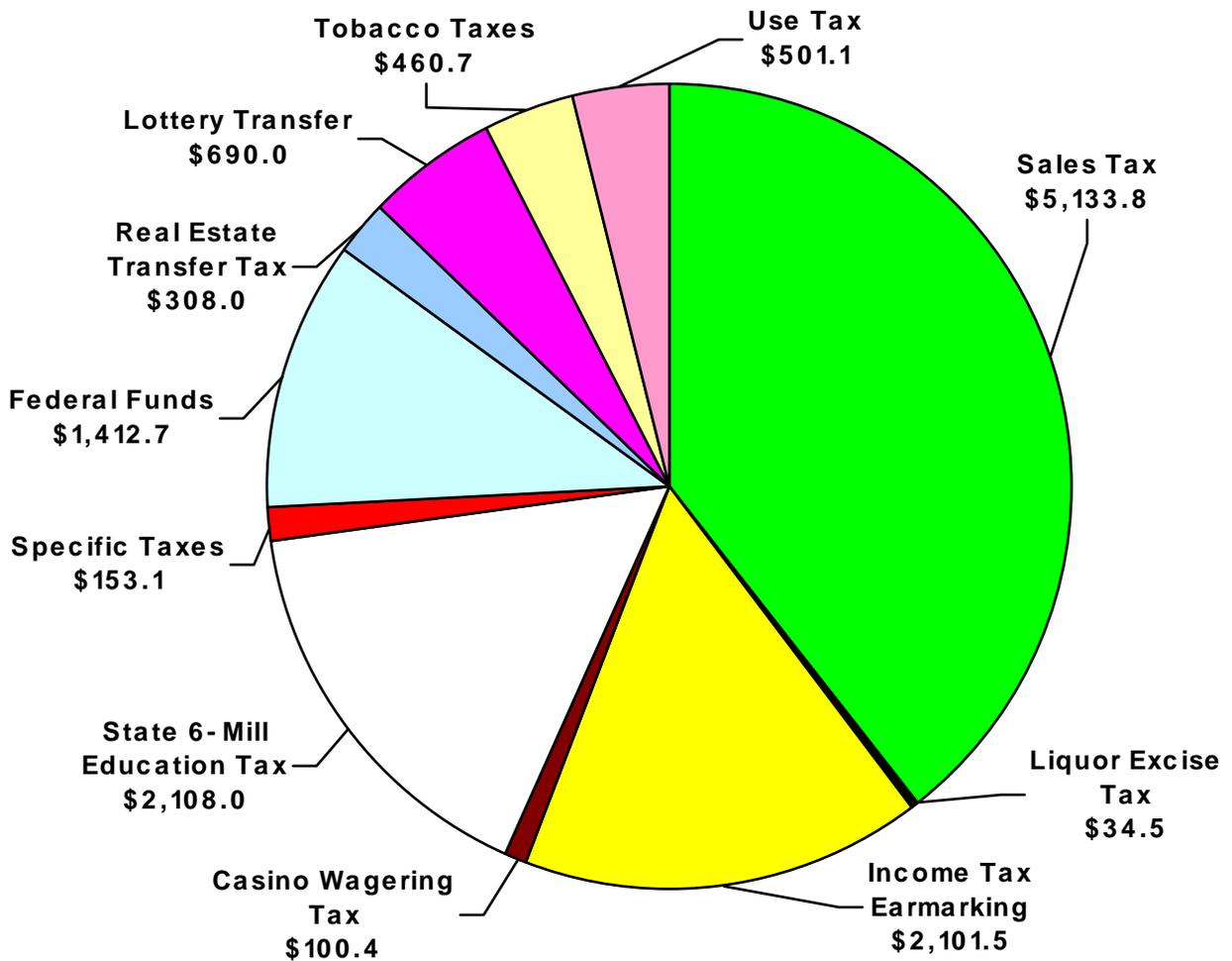
	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
Sales Tax	\$4,949.8	39.2	\$5,133.8	39.5
State 6-Mill Education Tax	2,010.0	15.9	2,108.0	16.2
Income Tax Earmarking	2,041.4	16.2	2,101.5	16.2
Federal Funds	1,392.6	11.0	1,412.7	10.9
Lottery Transfer	685.0	5.4	690.0	5.3
Use Tax	480.8	3.8	501.1	3.9
Tobacco Taxes	469.8	3.7	460.7	3.5
Real Estate Transfer Tax	310.0	2.5	308.0	2.4
Specific Taxes	150.1	1.2	153.1	1.2
Casino Wagering Tax	100.0	0.8	100.4	0.8
Liquor Excise Tax	<u>34.0</u>	0.3	<u>34.5</u>	0.3
TOTAL	\$12,623.5		\$13,003.8	

DEFINITIONS AND OTHER NOTES

SALES TAX	School Aid Fund receives 73.3% of gross sales tax revenue. Tax rate is currently 6%.
STATE 6-MILL EDUCATION TAX	Levied on all property; 100% dedicated to the School Aid Fund.
INCOME TAX EARMARKING	School Aid Fund receives 23% of gross income tax revenue with adjustments for rate changes.
LOTTERY TRANSFER	School Aid Fund receives the net revenue from lottery sales.
USE TAX	School Aid Fund receives 33.3% of gross use tax revenue. Tax rate is currently 6%.
TOBACCO TAXES	School Aid Fund receives 41.6% of cigarette tax revenue.
REAL ESTATE TRANSFER TAX	School Aid Fund receives 100% of the real estate transfer tax. Tax rate is 0.75% of the sale price of real estate.
SPECIFIC TAXES	Includes industrial and commercial facilities tax and commercial forest tax.
CASINO WAGERING TAX	School Aid Fund receives 66.7% of the state casino wagering tax.

**STATE OF MICHIGAN
SCHOOL AID FUND REVENUE
BY SOURCE
FY 2006-07**

TOTAL RESOURCES: \$13,003.8 MILLION
(Chart dollars in millions)





Transportation Revenue by Source

**FY 2005-06
and
FY 2006-07**

**TRANSPORTATION
REVENUE
BY
SOURCE**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

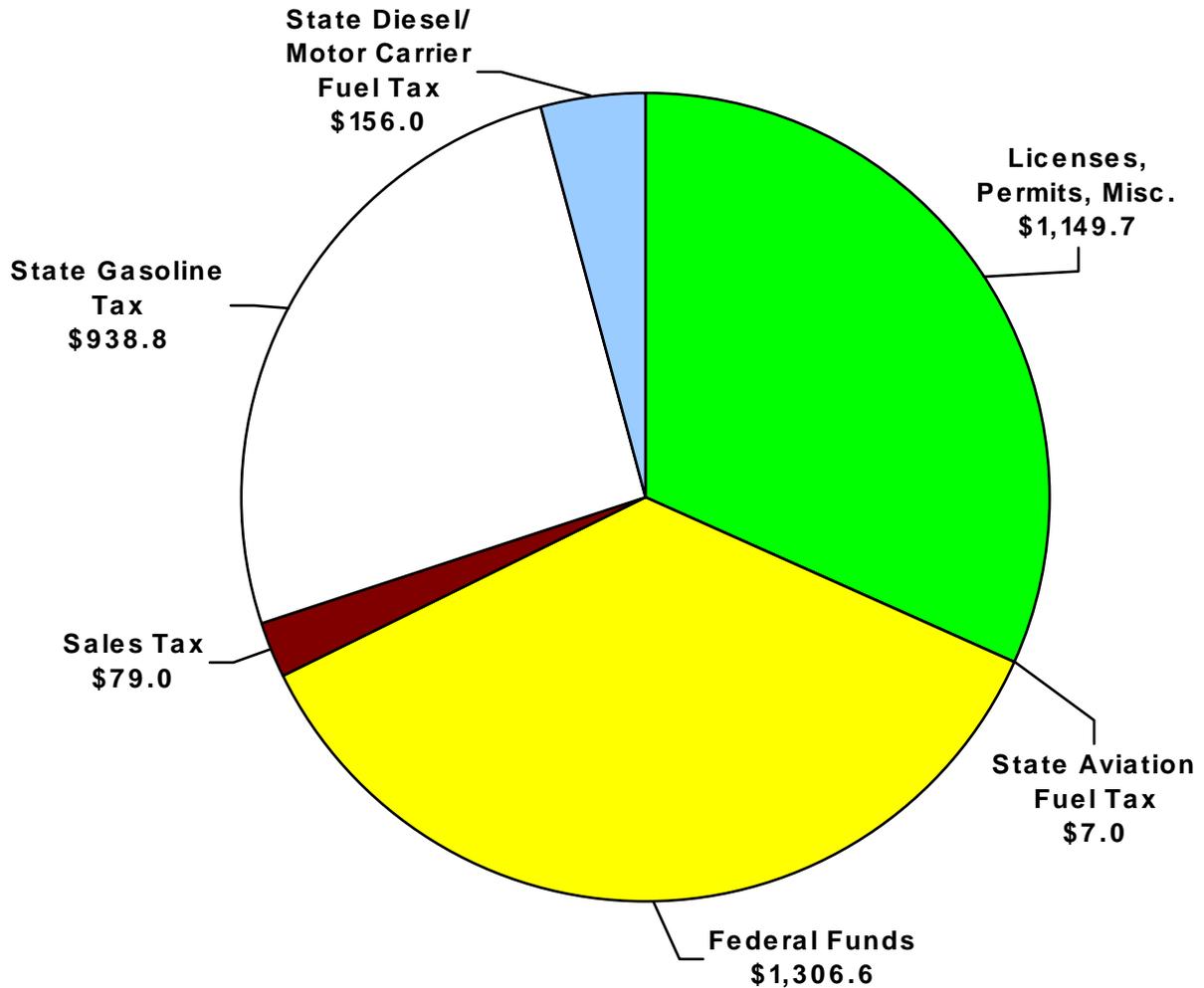
	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
Federal Funds	\$1,332.6	37.2	\$1,306.6	35.9
Licenses, Permits, Misc.	1,085.2	30.3	1,149.7	31.6
State Gasoline Tax	927.7	25.9	938.8	25.8
State Diesel/Motor Carrier Fuel Tax	153.0	4.3	156.0	4.3
Sales Tax	77.0	2.1	79.0	2.2
State Aviation Fuel Tax	<u>6.9</u>	0.2	<u>7.0</u>	0.2
TOTAL	\$3,582.4		\$3,637.1	

DEFINITIONS AND OTHER NOTES

LICENSES, PERMITS, MISC.	Vehicle license fees, various registration fees, permits, interest earnings, and other miscellaneous income dedicated for transportation purposes.
STATE GASOLINE TAX	Levied at \$0.19 per gallon.
STATE DIESEL/MOTOR CARRIER FUEL TAX	Levied at \$0.15 per gallon.
SALES TAX	Approximately 1.0% of gross sales tax revenue is dedicated to the Comprehensive Transportation Fund.
STATE AVIATION FUEL TAX	Levied at \$0.03 per gallon with a \$0.015 per gallon rebate to interstate scheduled operations.

**STATE OF MICHIGAN
TRANSPORTATION REVENUE
BY SOURCE
FY 2006-07**

TOTAL RESOURCES: \$3,637.1 MILLION
(Chart dollars in millions)





|| REVENUE || DISTRIBUTION



Casino Wagering Tax Revenue Distribution

FY 2005-06
and
FY 2006-07

**CASINO
WAGERING
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

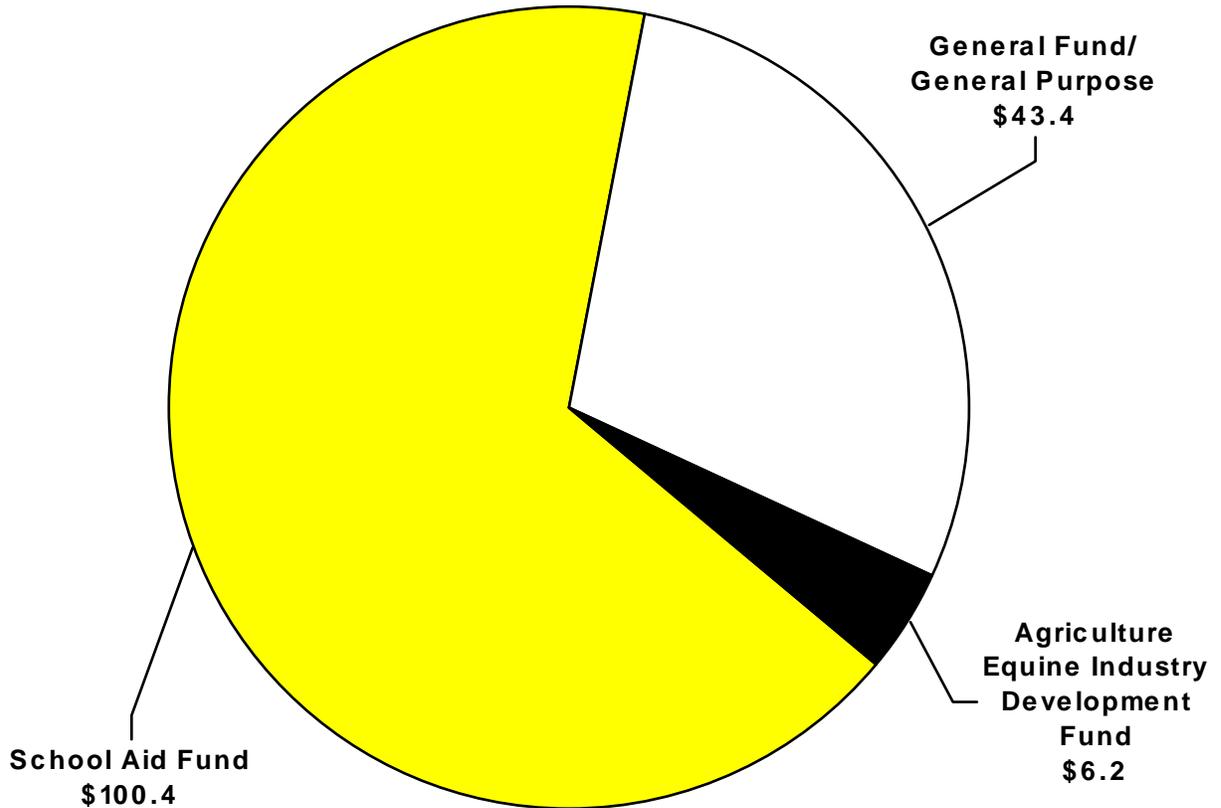
	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
School Aid Fund	\$100.0	66.9	\$100.4	66.9
General Fund/General Purpose	43.2	28.9	43.4	28.9
Agriculture Equine Industry Development Fund	<u>6.2</u>	4.1	<u>6.2</u>	4.1
TOTAL	\$149.4		\$150.0	
City of Detroit	\$146.9		\$147.5	

DEFINITIONS AND OTHER NOTES

SCHOOL AID FUND	Receives approximately 66.9% of the state portion of the casino wagering tax.
GENERAL FUND/ GENERAL PURPOSE	Receives approximately 28.9% of the state portion of the casino wagering tax.
AGRICULTURE EQUINE INDUSTRY DEVELOPMENT FUND	Receives approximately 4.1% of the state portion of the casino wagering tax.
CITY OF DETROIT	Receives 11.9% of adjusted gross receipts generated from the casinos.

**STATE OF MICHIGAN
CASINO WAGERING TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$150.0 MILLION
(Chart dollars in millions)





Federal Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**FEDERAL
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
General Fund/Special Purpose	\$10,218.2	78.7	\$10,692.3	79.5
School Aid Fund	1,392.6	10.7	1,412.7	10.5
Transportation	1,332.6	10.3	1,306.6	9.7
General Fund/General Purpose	<u>35.0</u>	0.3	<u>35.0</u>	0.3
TOTAL	\$12,978.4		\$13,446.6	

GENERAL FUND/SPECIAL PURPOSE: ESTIMATED FEDERAL REVENUE

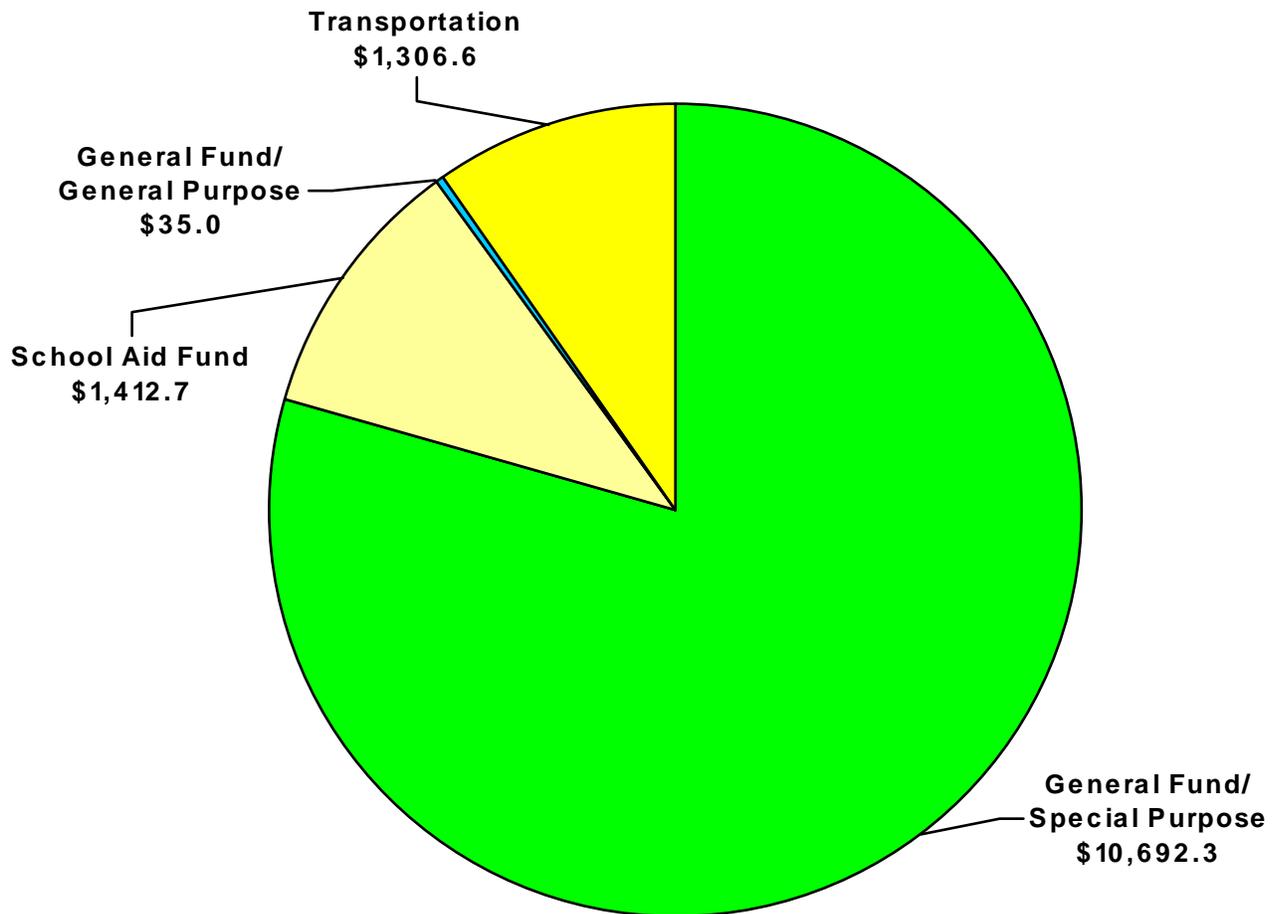
(Millions of Dollars)

	<u>Estimated FY 2005-06</u>	<u>% of Total</u>	<u>*Executive Recommendation FY 2006-07</u>	<u>% of Total</u>
Agriculture	\$32.6	0.32	\$22.8	0.21
Attorney General	8.8	0.09	10.2	0.10
Capital Outlay (Excluding Transportation)	30.4	0.30	10.7	0.10
Civil Rights	1.1	0.01	1.6	0.01
Civil Service	4.8	0.05	4.9	0.05
Community Health	5,533.6	54.15	6,103.2	57.08
Corrections	11.4	0.11	11.4	0.11
Education	70.5	0.69	67.6	0.63
Environmental Quality	144.1	1.41	140.3	1.31
Human Services	3,220.6	31.52	3,147.1	29.43
Higher Education	3.5	0.03	3.0	0.03
History, Arts, & Libraries	8.2	0.08	8.4	0.08
Judiciary	3.9	0.04	3.9	0.04
Labor & Economic Growth	787.1	7.70	795.3	7.44
Management & Budget	0.0	0.00	0.0	0.00
Military & Veterans Affairs	49.5	0.48	51.2	0.48
Natural Resources	39.0	0.38	43.0	0.40
State	2.9	0.03	3.1	0.03
State Police	182.8	1.79	181.0	1.69
Treasury	<u>83.4</u>	0.82	<u>83.6</u>	0.78
TOTAL GENERAL FUND/SPECIAL PURPOSE	\$10,218.2		\$10,692.3	

**As shown in February 2006 Executive Recommendation*

**STATE OF MICHIGAN
FEDERAL REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$13,446.6 MILLION
(Chart dollars in millions)





Income Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**INCOME
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
Gross Collection	\$7,866.7		\$8,098.9	
Refunds	<u>1,696.0</u>		<u>1,775.0</u>	
Net Collections	\$6,170.7		\$6,323.9	
General Fund/General Purpose	\$4,127.8	66.9	\$4,220.9	66.7
School Aid Fund	2,041.4	33.1	2,101.5	33.2
State Campaign Fund	<u>1.5</u>	0.0	<u>1.5</u>	0.0
TOTAL	\$6,170.7		\$6,323.9	

DEFINITIONS AND OTHER NOTES

**GENERAL FUND/
GENERAL PURPOSE**

Receives income tax revenue not dedicated for other purposes.

SCHOOL AID FUND

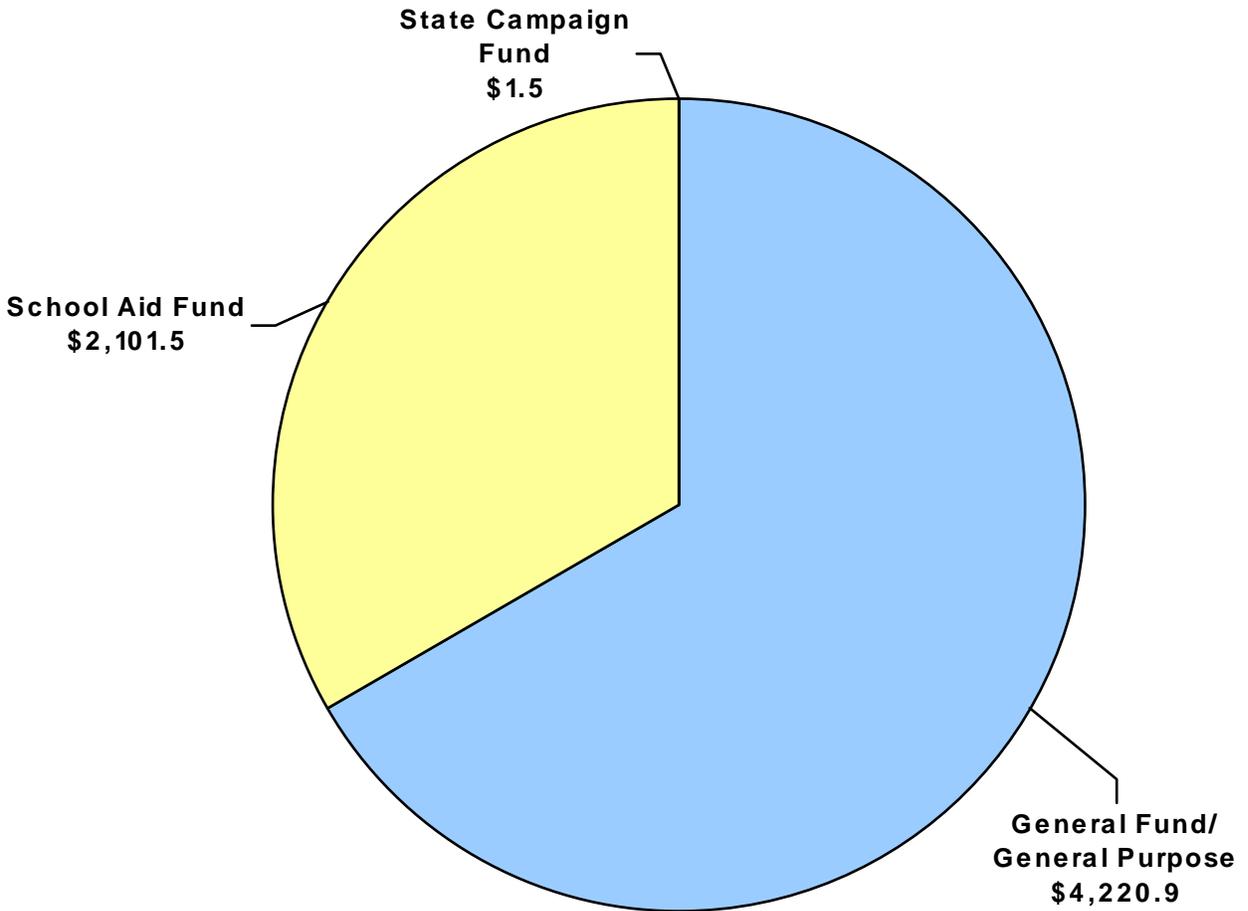
Receives 23% of gross collections with hold harmless adjustments for rate reductions.

STATE CAMPAIGN FUND

Taxpayers can choose to dedicate \$3.00 of income tax paid to this fund. Funds are distributed to all candidates for Governor who meet certain requirements.

**STATE OF MICHIGAN
INCOME TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$6,323.9 MILLION
(Chart dollars in millions)





Sales Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**SALES
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

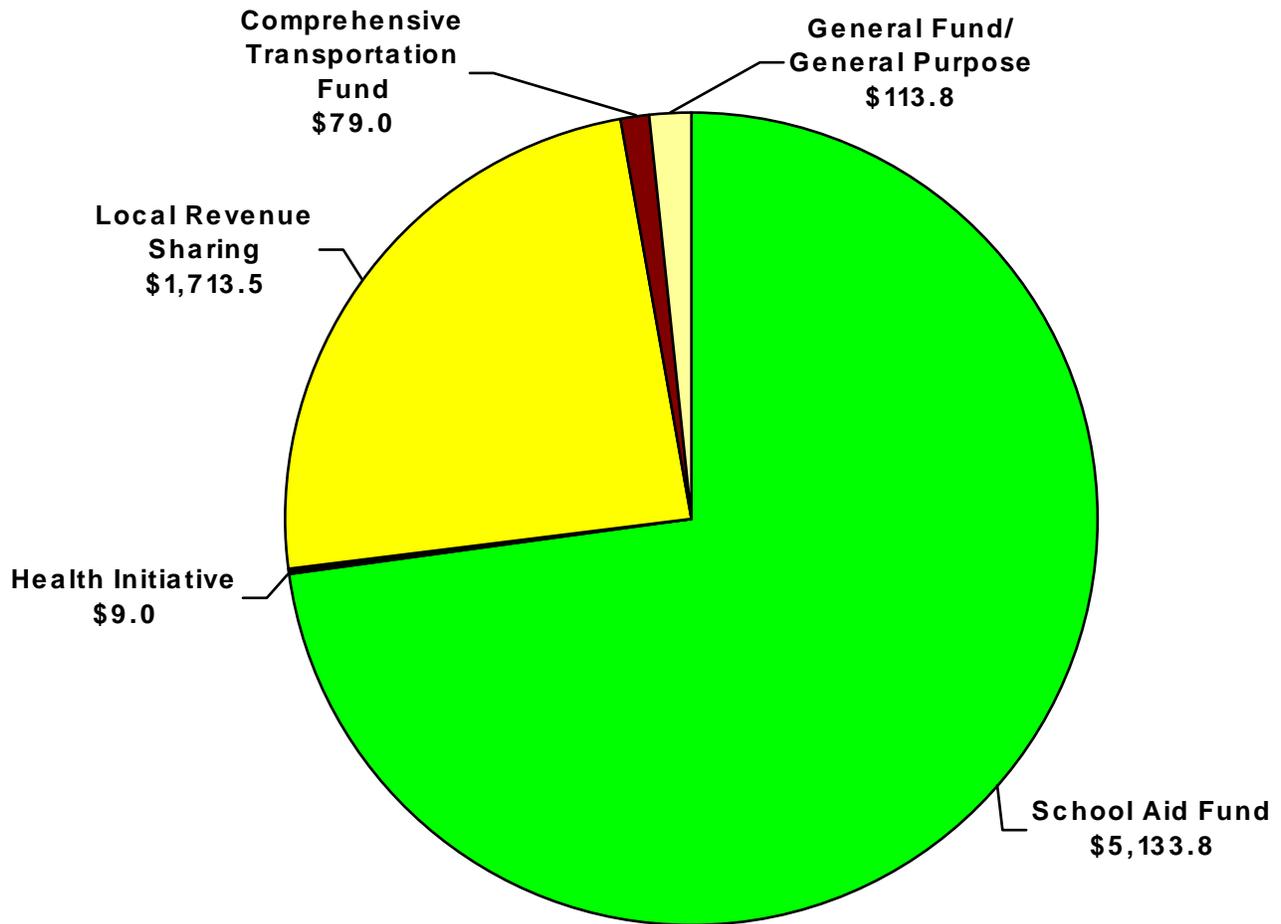
	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
School Aid Fund	\$4,949.8	72.8	\$5,133.8	72.8
Local Revenue Sharing	1,658.7	24.4	1,713.5	24.3
General Fund/General Purpose	105.3	1.5	113.8	1.6
Comprehensive Transportation Fund	77.0	1.1	79.0	1.1
Health Initiative	<u>9.0</u>	0.1	<u>9.0</u>	0.1
TOTAL	\$6,799.8		\$7,049.1	

DEFINITIONS AND OTHER NOTES

SCHOOL AID FUND	Receives 60% of the gross sales tax collections levied at a rate of 4% and 100% of gross sales tax collections levied at a rate of 2%.
LOCAL REVENUE SHARING	The State Constitution provides that 15% of gross collections from the 4% sales tax be distributed to local government units through revenue sharing payments. Statute provides that an amount equal to 21.3% of sales tax collections at the 4% rate is to be allotted for revenue sharing. The total amount is subject to appropriation.
GENERAL FUND/ GENERAL PURPOSE	Receives sales tax revenue not dedicated for other purposes.
COMPREHENSIVE TRANSPORTATION FUND	Receives approximately 1.0% of gross sales tax revenue. Revenue is used to plan and develop public transportation systems and finance bus and rail services.
HEALTH INITIATIVE	Annual appropriation for AIDS and workplace health programs.

**STATE OF MICHIGAN
SALES TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$7,049.1 MILLION
(Chart dollars in millions)





Single Business Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**SINGLE
BUSINESS
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
General Fund/General Purpose	<u>\$1,817.9</u>		<u>\$1,848.4</u>	
TOTAL	\$1,817.9		\$1,848.4	

DEFINITIONS AND OTHER NOTES

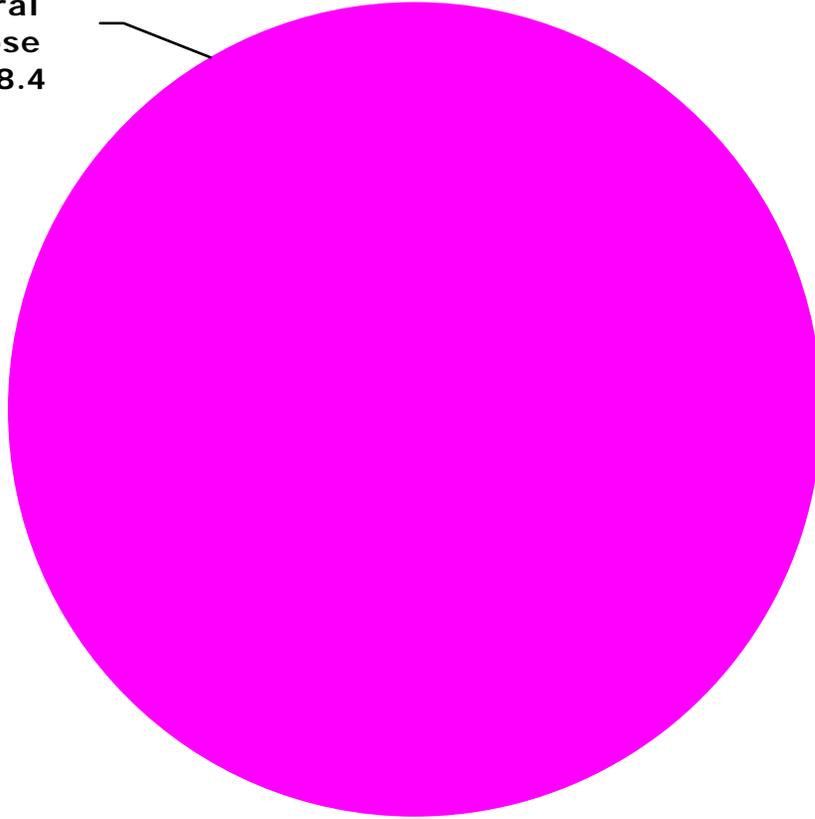
SINGLE BUSINESS TAX

General Fund/General Purpose receives 100% of single business tax revenue. At the end of FY 2001-02, the Budget Stabilization Fund balance fell below \$250 million, which paused the single business tax 0.1% reduction. In calendar years 2005 and 2006, the rate will be 1.9% of adjusted tax base for most firms.

**STATE OF MICHIGAN
SINGLE BUSINESS TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$1,848.4 MILLION

**General Fund/
General
Purpose
\$1,848.4**





Tobacco Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**TOBACCO
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

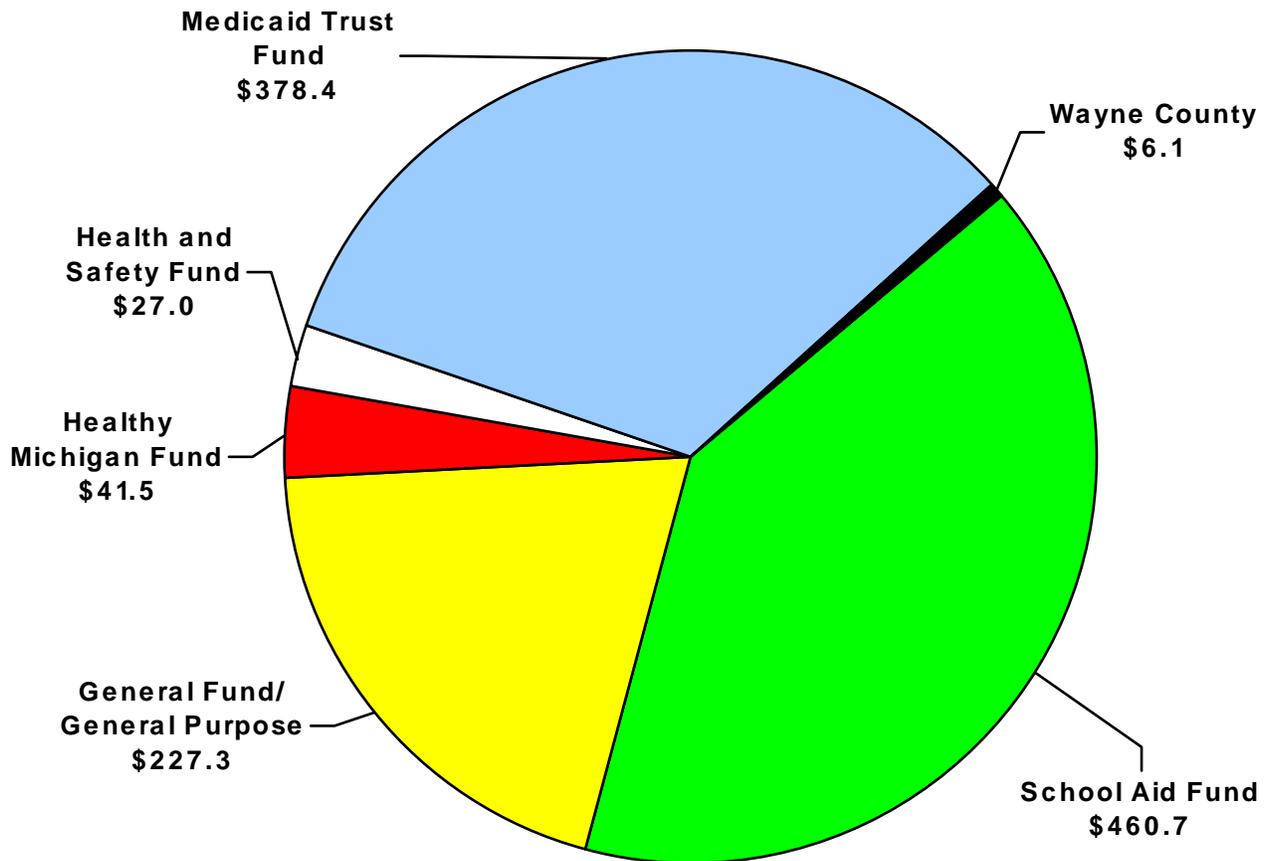
	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
School Aid Fund	\$469.8	40.4	\$460.7	40.4
Medicaid Trust Fund	384.3	33.1	378.4	33.2
General Fund/General Purpose	231.3	19.9	227.3	19.9
Healthy Michigan Fund	42.3	3.6	41.5	3.6
Health and Safety Fund	27.5	2.4	27.0	2.4
Wayne County	<u>6.3</u>	0.5	<u>6.1</u>	0.5
TOTAL	\$1,161.5		\$1,141.0	

DEFINITIONS AND OTHER NOTES

SCHOOL AID FUND	Receives 41.6% of cigarette tax proceeds.
MEDICAID TRUST FUND	Receives 31.9% of the cigarette tax revenue and 75.0% of the other tobacco products tax revenue.
GENERAL FUND/ GENERAL PURPOSE	Receives 19.8% of the cigarette tax revenue and 25.0% of the other tobacco products tax revenue.
HEALTHY MICHIGAN FUND	Administered by the state for various health prevention programs. Receives 3.8% of the cigarette tax revenue.
HEALTH AND SAFETY FUND	Provides support for Medicaid indigent payments to Detroit hospitals, certain debt obligations for Wayne County, and local public health and criminal justice at the county level. Receives 2.4% of the cigarette tax.
WAYNE COUNTY	Receives 0.6% of the cigarette tax revenue to be used for indigent health care.

**STATE OF MICHIGAN
TOBACCO TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$1,141.0 MILLION
(Chart dollars in millions)





Transportation Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**TRANSPORTATION
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
Michigan Transportation Fund	\$2,031.4	56.7	\$2,080.2	57.2
State Trunkline Fund	1,240.0	34.6	1,199.1	33.0
State Aeronautics Fund	166.4	4.6	182.3	5.0
Comprehensive Transportation Fund	128.9	3.6	159.3	4.4
Blue Water Bridge Fund	<u>15.7</u>	0.4	<u>16.2</u>	0.4
TOTAL	\$3,582.4		\$3,637.1	

DEFINITIONS AND OTHER NOTES

**MICHIGAN
TRANSPORTATION FUND**

Administered by Michigan Department of Transportation. Expenditures made for highways and include grants to county road commissions, cities, and villages for highway purposes, and other departments for collection and enforcement costs.

STATE TRUNKLINE FUND

Administered by Michigan Department of Transportation. Funds used for highway maintenance and construction, debt service, bridge construction, and administration costs.

STATE AERONAUTICS FUND

Funds for expenditures and transfers for administration and improvement of local airports.

**COMPREHENSIVE
TRANSPORTATION FUND**

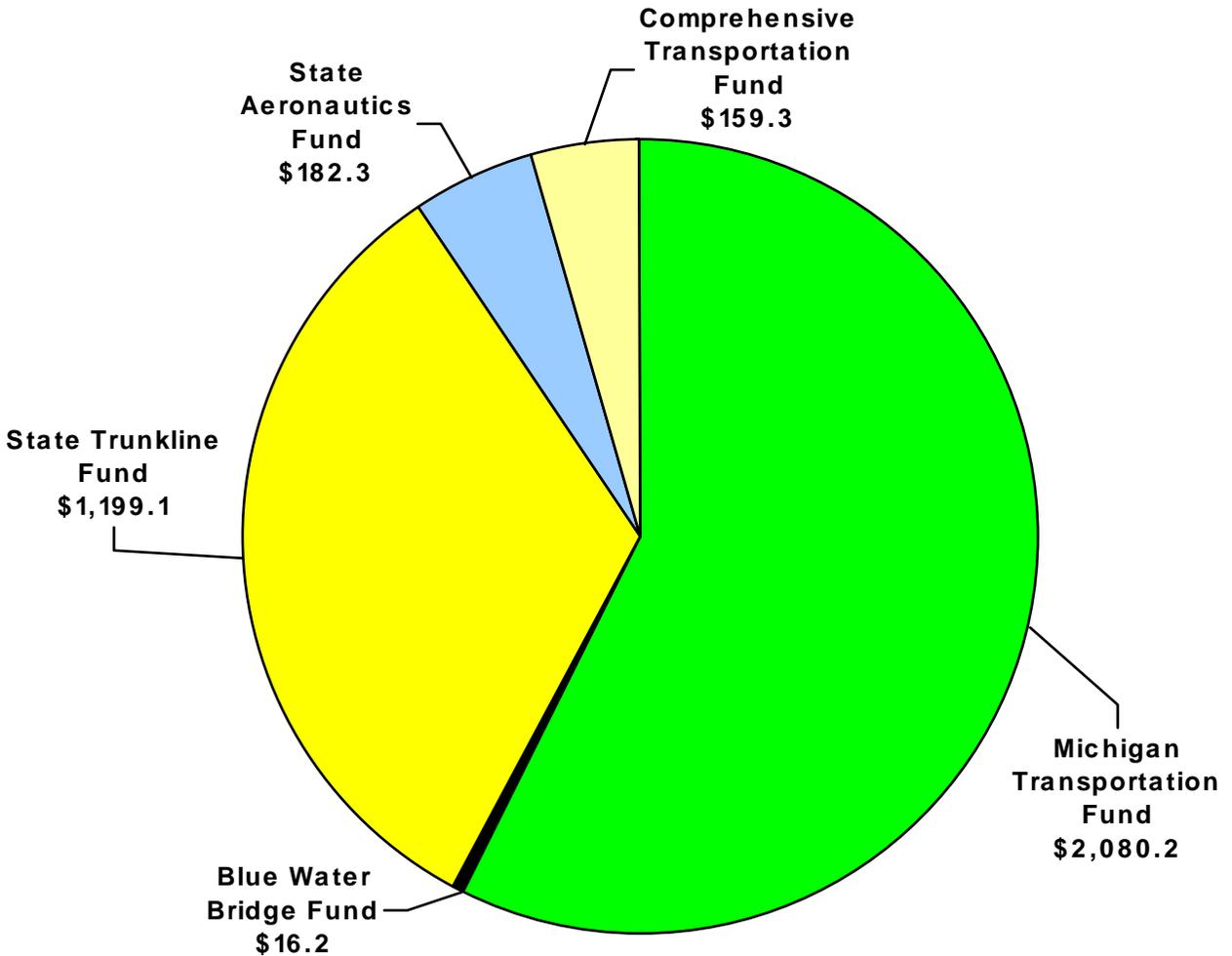
Created to fund planning and development of public transportation systems. Provides funds for direct expenditures and financing for bus and rail services.

BLUE WATER BRIDGE FUND

Subsidiary fund of State Trunkline Fund used by Michigan Department of Transportation for accounting purposes to identify funding used for debt service, loan repayments, and operating funds for the Blue Water Bridge.

**STATE OF MICHIGAN
TRANSPORTATION REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$3,637.1 MILLION
(Chart dollars in millions)





Use Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**USE
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
General Fund/General Purpose	\$961.5	66.7	\$1,002.3	66.7
School Aid Fund	<u>480.8</u>	33.3	<u>501.1</u>	33.3
TOTAL	\$1,442.3		\$1,503.4	

DEFINITIONS AND OTHER NOTES

**GENERAL FUND/
GENERAL PURPOSE**

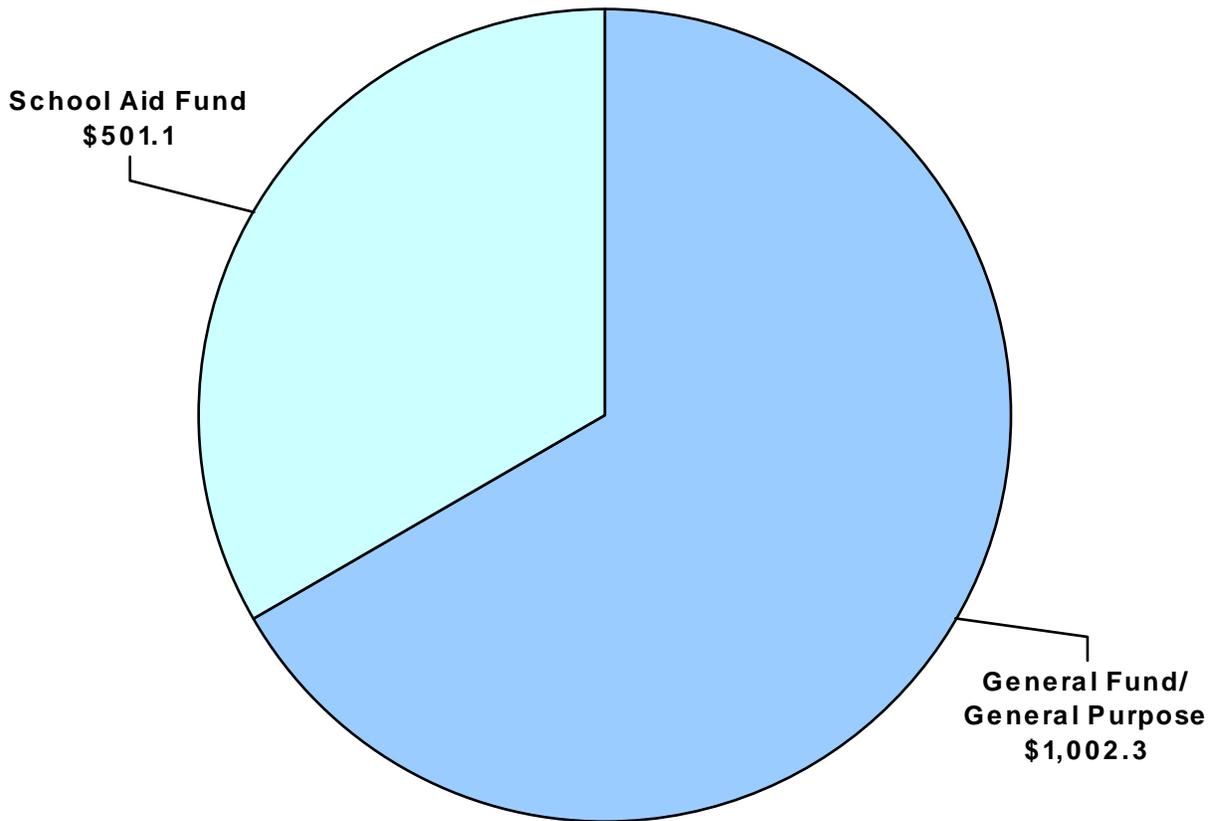
Receives use tax revenue not dedicated for other purposes.

SCHOOL AID FUND

Receives 33.3% of use tax revenue.

**STATE OF MICHIGAN
USE TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$1,503.4 MILLION
(Chart dollars in millions)





**STATE
AND LOCAL
TAX
INFORMATION**

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

BUSINESS PRIVILEGE TAXES

Estimated Collections

<u>Accommodations (Hotel/Motel)</u>		\$49,000,000
ENACTED	1974 PA 263, 1985 PA 106	
DISPOSITION	General Fund Restricted and Convention Facilities Development Fund	
BASE	Amount charged transient guests for lodging in any hotel/motel; in counties with population over 600,000, amount charged transient guests for lodging in a hotel/motel with over 80 rooms	
RATE	Variable; up to 6% of amount transient guests pay for lodging	

<u>Airport Parking Excise</u>		\$17,000,000
ENACTED	1987 PA 248	
DISPOSITION	Airport Parking Fund	
BASE	Amount charged for parking	
RATE	27% of amount charged for public parking at a "regional" airport	

<u>Casino Wagering</u>		state portion \$149,400,000
ENACTED	Voter-initiated law of 1996	
DISPOSITION	State portion: 66.9% School Aid Fund, 28.9% General Fund/General Purpose, 4.1% Agriculture Equine Industry Development Fund City of Detroit: 11.9% of adjusted gross receipts from casinos	
BASE	Adjusted gross receipts received by gaming licensee	
RATE	24% (State portion: 50.5% of 24% [12.1% of adjusted gross receipts]; City of Detroit portion: 49.5% of 24% [11.9% of adjusted gross receipts]) <i>NOTE: In addition to the casino wagering tax, each casino annually pays \$8.33 million (indexed to inflation) to the State Services Fee Fund. The City of Detroit also levies a municipal services fee, which is the greater of 1.25% of adjusted gross receipts or \$4.0 million per casino.</i>	

<u>Corporate Organization</u>		\$19,800,000
ENACTED	1972 PA 284	
DISPOSITION	General Fund; Restricted	
BASE	Domestic: authorized capital stock Foreign: capital stock attributable to Michigan	
RATE	Domestic: \$50 for first 60,000 shares, plus \$30 for each additional 20,000 shares Foreign: \$50 for shares attributable to Michigan, plus \$30 for each additional 20,000 shares	

<u>Foreign Insurance Company Retaliatory</u>		\$255,000,000
ENACTED	1956 PA 218	
DISPOSITION	General Fund/General Purpose	
BASE	Gross premiums of out-of-state insurance companies	
RATE	Unauthorized insurance at 2% Foreign insurance at single business tax equivalent or amount equal to foreign imposed costs—whichever is higher	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

BUSINESS PRIVILEGE TAXES

Estimated Collections

<u>Oil and Gas Severance</u>		\$84,000,000
ENACTED	1929 PA 48	
DISPOSITION	General Fund/General Purpose	
BASE	Gross cash market value of oil and gas severed	
RATE	Oil at 6.6% Gas at 5% Stripper wells and/or marginal properties at 4%	

<u>Simulcast Wagering</u>		\$10,500,000
ENACTED	1995 PA 279	
DISPOSITION	Agriculture Equine Industry Development Fund	
BASE	Amounts wagered on interstate and inter-track simulcast races	
RATE	3.5%	

<u>Single Business</u>		\$1,817,900,000
ENACTED	1975 PA 228	
DISPOSITION	General Fund/General Purpose	
BASE	Federal adjusted gross income plus compensation, interest paid, and depreciation, with deductions for new capital investment and labor intensity	
RATE	1.9%	

<u>Unemployment Compensation</u>		\$1,400,000,000
ENACTED	1936 PA 1 (Extra Session)	
DISPOSITION	Bureau of Worker's and Unemployment Compensation	
BASE	Wages paid per covered employee up to \$9,000 limit, or wages equal to federal unemployment tax base—whichever is higher	
RATE	Variable	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

CONSUMPTION TAXES

Estimated Collections

<u>Beer</u>		\$44,600,000
ENACTED	1998 PA 58	
DISPOSITION	General Fund/General Purpose	
BASE	Beer manufactured or sold in Michigan	
RATE	\$6.30 per barrel (\$2 per barrel credit for small brewers)	
<u>Liquor</u>		\$117,700,000
ENACTED	1998 PA 58	
DISPOSITION	4% specific: General Fund/General Purpose 4% excise: School Aid Fund 4% specific: Convention Facility Development Fund 1.85% specific: Liquor Purchase Revolving Fund	
BASE	Retail selling of spirits	
RATE	On-premise consumption at 12% Off-premise consumption at 13.85%	
<u>Sales</u>		\$6,799,800,000
ENACTED	1933 PA 167	
DISPOSITION	24.2% local revenue sharing (subject to appropriation) 73.3% School Aid Fund 1.0% Comprehensive Transportation Fund Remainder to General Fund/General Purpose	
BASE	Gross proceeds from retail sale of tangible personal property for use or consumption	
RATE	6% 4% for electricity, natural gas, and home heating fuel	
<u>Tobacco Products</u>		\$1,161,500,000
ENACTED	1993 PA 327	
DISPOSITION	From cigarettes: 41.6% School Aid Fund, 19.8% General Fund/General Purpose, 3.8% Healthy Michigan Fund, 2.4% Health and Safety Fund, 31.9% Medicaid Trust Fund, 0.6% Wayne County From other: 75% Medicaid Trust Fund, 25% General Fund/General Purpose	
BASE	Tobacco products sold in Michigan	
RATE	Cigarettes at \$2.00 per pack Other at 32% of wholesale price	
<u>Uniform City Utility Users</u>		\$55,000,000
ENACTED	1990 PA 100	
DISPOSITION	To hire police officers	
BASE	Privilege of consuming public telephone, electric, steam, or gas service in Detroit	
RATE	Between 1/4 of 1% and 5%	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

CONSUMPTION TAXES

Estimated Collections

<u>Use</u>		\$1,442,300,000
ENACTED	1937 PA 94	
DISPOSITION	66.7% General Fund/General Purpose 33.3% School Aid Fund	
BASE	Purchase price of tangible personal property and certain services	
RATE	6% 4% for electricity, natural gas, and home heating fuel	

<u>Wine</u>		\$7,400,000
ENACTED	1998 PA 58	
DISPOSITION	General Fund/General Purpose	
BASE	Wine sold in Michigan	
RATE	\$0.135 per liter if 16% alcohol or less \$0.20 per liter if over 16% alcohol Mixed spirit drinks \$0.48 per liter	

FY 2005-06

INCOME TAXES

Estimated Collections

		\$7,866,700,000
		gross
		\$6,170,700,000
		net of refunds
<u>Personal Income</u>		
ENACTED	1967 PA 281	
DISPOSITION	General Fund/General Purpose 23% of gross revenues to schools adjusted for rate reductions	
BASE	Federal adjusted gross income of individuals, estates, and trusts, with adjustments	
RATE	3.9%	

<u>Uniform City Income</u>		\$495,000,000
ENACTED	1964 PA 284	
DISPOSITION	General Fund of city	
BASE	Income of city residents and income earned in city	
RATE	Maximum 1% of income for residents and corporations Maximum 0.5% income for non-residents (2.5% resident; 1.25% non-resident in Detroit; 1.0% on corporations; Highland Park, Grand Rapids, and Saginaw may levy 2.0% resident, 1.0% non-resident)	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

PROPERTY TAXES

Estimated Collections

<u>Commercial Forest</u>	\$3,100,000
<ul style="list-style-type: none"> ■ ENACTED 1995 PA 57 ■ DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund <ul style="list-style-type: none"> ■ BASE Lands placed in commercial forest reserve and cash value of timber thereon ■ RATE Specific: \$1.10 per acre (\$1.20 per acre to local units) Withdrawal: \$1.00 per acre fee plus per acre penalty based on ad valorem taxes (varies) 	
<u>County Real Estate Transfer</u>	\$45,500,000
<ul style="list-style-type: none"> ■ ENACTED 1966 PA 134 ■ DISPOSITION General Fund of county in which tax is collected <ul style="list-style-type: none"> ■ BASE Fair market value of property transferred ■ RATE \$0.55 per \$500 (0.11%) Wayne County may impose a higher rate with voter approval 	
<u>Estate</u>	\$35,000,000
<ul style="list-style-type: none"> ■ ENACTED 1899 PA 188, 1993 PA 54 ■ DISPOSITION General Fund/General Purpose <ul style="list-style-type: none"> ■ BASE Fair market value of gross estate, pursuant to federal tax code ■ RATE Maximum allowable federal credit for state inheritance taxes paid 	
<u>General Property</u>	\$10,800,000,000
<ul style="list-style-type: none"> ■ ENACTED 1893 PA 206 ■ DISPOSITION As locally determined <ul style="list-style-type: none"> ■ BASE Real and personal property not otherwise exempted ■ RATE Varies by local unit (requires voter approval) 	
<u>Industrial Facilities</u>	\$136,000,000
<ul style="list-style-type: none"> ■ ENACTED 1974 PA 198 ■ DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund <ul style="list-style-type: none"> ■ BASE Restored/replacement facility: taxable value, excluding land and inventory in year prior to exemption New facility: current taxable value, excluding land and inventory ■ RATE Restored facility: same as local property tax New or replacement facility: 50% of all taxes other than the state 6-mill education tax plus 100% of the state 6-mill education tax 	
<u>Low Grade Iron Ore Specific</u>	\$5,900,000
<ul style="list-style-type: none"> ■ ENACTED 1951 PA 77 ■ DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund <ul style="list-style-type: none"> ■ BASE Rated annual capacity of production and treatment plant, and gross ton value of ore ■ RATE 1.1% at full production 	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

PROPERTY TAXES

Estimated Collections

<u>Mobile Home Trailer Coach</u>	\$6,000,000
<ul style="list-style-type: none"> ■ ENACTED 1959 PA 243 ■ DISPOSITION School Aid Fund: \$2 per coach Counties and municipalities: \$0.50 per coach ■ BASE Occupied trailer coaches in licensed trailer coach parks ■ RATE \$3 per month per coach 	

<u>Neighborhood Enterprise Zone Facilities</u>	Included in industrial facilities
<ul style="list-style-type: none"> ■ ENACTED 1992 PA 147 ■ DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund ■ BASE Rehabilitated facility: state equalized value in prior year of exemption, excluding land New facility: state equalized value, excluding land ■ RATE Homesteads: 50% of average rate of other homestead or qualified agricultural property Non-homesteads: 50% of average rate of other commercial, industrial, and utility property 	

<u>Private Forest</u>	\$200,000
<ul style="list-style-type: none"> ■ ENACTED 1995 PA 57 ■ DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund ■ BASE Lands placed in private forest reserve and cash value of timber thereon (40 acre maximum) ■ RATE Specific: \$1.00 per acre Stumpage: 5% of value of timber cut Withdrawal: 5% of value of timber on the stump 	

<u>State 6-Mill Education</u>	\$2,010,000,000
<ul style="list-style-type: none"> ■ ENACTED 1993 PA 331 ■ DISPOSITION School Aid Fund ■ BASE Taxable value of all real and personal property (increase capped at the lesser of 5% or inflation) ■ RATE 6 mills 	

<u>State Real Estate Transfer</u>	\$310,000,000
<ul style="list-style-type: none"> ■ ENACTED PA 330 of 1993 ■ DISPOSITION School Aid Fund ■ BASE Fair market value of property transferred ■ RATE \$3.75 per \$500 (0.75%) or fraction thereof of total value 	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

PROPERTY TAXES

Estimated Collections

Technology Park Facilities

**Included in
industrial facilities**

- ENACTED** 1984 PA 385
- DISPOSITION** To local units in same proportion as general property tax, except school portion to School Aid Fund
 - BASE** SEV of facility, excluding land
 - RATE** New facility: 50% of 1993 school operating taxes, plus 50% of other property taxes, except state 6-mill education tax

Utility Property

\$83,000,000

- ENACTED** 1905 PA 282
- DISPOSITION** General Fund/General Purpose
 - BASE** Taxable value of all property of telephone, telegraph, railroad, car loaning, sleeping car, and express car companies (certain exemptions for railroads)
 - RATE** Average statewide general property tax paid by other business property in preceding calendar year

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

TRANSPORTATION TAXES

Estimated Collections

<u>Aircraft Weight</u>		\$300,000
ENACTED	1945 PA 327	
DISPOSITION	Aeronautics Fund	
BASE	The greater of maximum gross weight or maximum takeoff weight	
RATE	\$0.01 per pound	
<u>Aviation Gasoline</u>		\$6,900,000
ENACTED	1945 PA 327	
DISPOSITION	Aeronautics Fund	
BASE	Fuel sold or used for propelling aircraft	
RATE	\$0.03 per gallon \$0.015 per gallon refund to interstate airline operators	
<u>Diesel Fuel</u>		\$124,800,000
ENACTED	1951 PA 54	
DISPOSITION	Michigan Transportation Fund	
BASE	Diesel fuel sold or used in vehicles operated on public highways (certain exemptions apply)	
RATE	\$0.15 per gallon	
<u>Gasoline</u>		\$927,700,000
ENACTED	1927 PA 150	
DISPOSITION	Michigan Transportation Fund	
BASE	Gasoline sold or used in operating vehicles on public highways	
RATE	\$0.19 per gallon	
<u>Liquefied Petroleum Gas</u>		\$625,000
ENACTED	1953 PA 147	
DISPOSITION	Michigan Transportation Fund	
BASE	Liquefied petroleum gas sold or used in operating vehicles on public highways	
RATE	\$0.15 per gallon	
<u>Marine Vessel Fuel</u>		\$400,000
ENACTED	1947 PA 320	
DISPOSITION	Recreation Improvement Fund	
BASE	Gas and diesel fuel sold for propelling watercraft, off-road vehicles, and snowmobiles	
RATE	\$0.19 per gallon with refund for certain vessels	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

FY 2005-06

TRANSPORTATION TAXES

Estimated Collections

<u>Motor Carrier Fuel</u>		\$28,200,000
ENACTED	1980 PA 119	
DISPOSITION	Michigan Transportation Fund	
BASE	Motor fuel consumed in commercial motor vehicle while operating on public highways	
RATE	\$0.15 per gallon for fuel consumed in Michigan	
<u>Motor Vehicle Registration</u>		\$899,000,000
ENACTED	1949 PA 300	
DISPOSITION	Michigan Transportation Fund and Scrap Tire Regulation Fund	
BASE	Weight of vehicle, or type or price of vehicle Maximum loaded weight for large trucks	
RATE	Varies	
<u>Watercraft Registration</u>		\$10,000,000
ENACTED	1995 PA 58	
DISPOSITION	17.5% State Waterways Fund 33.5% Harbor Development Fund 49% Marine Safety Fund	
BASE	Length of boat (certain exemptions apply)	
RATE	\$14 to \$448 (depending on length of boat) Three-year registration period	



STATE REVENUE DEDICATION

FY 2005-06 STATE REVENUE DEDICATION

BUSINESS PRIVILEGE TAXES

Airport Parking Excise

- DISPOSITION 100% Airport Parking Fund
- AUTHORITY Statute

Casino Wagering (State Portion: 50.5% of 24%)

- DISPOSITION 66.9% School Aid Fund
28.9% General Fund/General Purpose
4.1% Agriculture Equine Industry Development Fund
- AUTHORITY Statute

Simulcast Wagering

- DISPOSITION 100% Agriculture Equine Industry Development Fund
- AUTHORITY Statute

CONSUMPTION TAXES

Liquor Excise (at 4% Rate)

- DISPOSITION 100% School Aid Fund
- AUTHORITY Statute

Liquor Specific (at 1.85% Rate)

- DISPOSITION 100% Liquor Purchase Revolving Fund
- AUTHORITY Statute

Liquor Specific (at 4% Rate)

- DISPOSITION 100% Convention Facility Development Fund
- AUTHORITY Statute

General Sales

(imposed directly or indirectly on fuels sold to propel motor vehicles on highways, sales of motor vehicles, and sale of the parts and accessories of motor vehicles)

- DISPOSITION Not more than 25% for transportation purposes
- AUTHORITY Constitution

Sales (at 2% Rate)

- DISPOSITION 100% School Aid Fund
- AUTHORITY Constitution

Sales (at 4% Rate)

- DISPOSITION 60% School Aid Fund
15% Revenue sharing to cities, villages, and townships on a population basis
- AUTHORITY Constitution

Sales (amount equal to sales at 4% Rate)

- DISPOSITION 21.3% Revenue sharing to counties, cities, villages, and townships
- AUTHORITY Statute

FY 2005-06 STATE REVENUE DEDICATION

CONSUMPTION TAXES

Tobacco Products (Cigarette)

- DISPOSITION 41.6% School Aid Fund
- 31.9% Medicaid Trust Fund
- 19.8% General Fund/General Purpose
- 3.8% Healthy Michigan Fund
- 2.4% Health and Safety Fund
- 0.6% Wayne County
- AUTHORITY Constitution and Statute

Tobacco Products (other than Cigarette)

- DISPOSITION 75% Medicaid Trust Fund
- 25% General Fund/General Purpose
- AUTHORITY Constitution and Statute

Use (at 2% Rate)

- DISPOSITION 100% School Aid Fund
- AUTHORITY Constitution

INCOME TAXES

Gross Income Tax Collections

- DISPOSITION 23% (with hold harmless adjustments for rate reductions) School Aid Fund
- AUTHORITY Statute

LOTTERY PROCEEDS

Net Lottery Proceeds

- DISPOSITION 100% School Aid Fund
- AUTHORITY Statute

PROPERTY TAXES

Commercial Forest

- DISPOSITION School district share to School Aid Fund
- AUTHORITY Statute

Industrial Facilities

- DISPOSITION School district share to School Aid Fund
- AUTHORITY Statute

FY 2005-06 STATE REVENUE DEDICATION

PROPERTY TAXES

Low Grade Iron Ore Specific

DISPOSITION School district share to School Aid Fund
AUTHORITY Statute

Mobile Home Trailer Coach

DISPOSITION 67% School Aid Fund
AUTHORITY Statute

Neighborhood Enterprise Zone Facilities

DISPOSITION School district share to School Aid Fund
AUTHORITY Statute

Private Forest

DISPOSITION School district share to School Aid Fund
AUTHORITY Statute

State 6-Mill Education

DISPOSITION 100% School Aid Fund
AUTHORITY Statute

State Real Estate Transfer

DISPOSITION 100% School Aid Fund
AUTHORITY Statute

Technology Park Facilities

DISPOSITION School district share to School Aid Fund
AUTHORITY Statute

TRANSPORTATION TAXES

Aircraft Weight

DISPOSITION 100% Aeronautics Fund
AUTHORITY Statute

Aviation Gasoline

DISPOSITION 100% Aeronautics Fund
AUTHORITY Statute

Diesel Fuel

DISPOSITION 100% Michigan Transportation Fund
AUTHORITY Statute

Gasoline

DISPOSITION 100% Michigan Transportation Fund
AUTHORITY Statute

FY 2005-06 STATE REVENUE DEDICATION

TRANSPORTATION TAXES

Liquefied Petroleum Gas

DISPOSITION 100% Michigan Transportation Fund

AUTHORITY Statute

Marine Vessel Fuel

DISPOSITION Recreation Improvement Fund

AUTHORITY Statute

Motor Fuel (Specific)

DISPOSITION Transportation purposes

AUTHORITY Constitution

Motor Carrier Fuel

DISPOSITION 100% Michigan Transportation Fund

AUTHORITY Statute

Motor Vehicle Registration

DISPOSITION 100% Michigan Transportation Fund
Certain fees to Scrap Tire Regulation Fund

AUTHORITY Statute

Watercraft Registration

DISPOSITION 17.5% State Waterways Fund
33.5% Harbor Development Fund
49% Marine Safety Fund

AUTHORITY Statute

Note: Revenue not constitutionally or statutorily earmarked (dedicated) is General Fund/General Purpose.

Fourth Floor, North Tower, Anderson Building
 124 North Capitol Avenue, Lansing, MI 48933
 P.O. Box 30014, Lansing, MI 48909-7514
 Phone: 517-373-8080 FAX: 517-373-5874
 www.house.mi.gov/hfa



Mitchell E. Bean, Director
Bill Fairgrieve, Deputy Director

ECONOMIC/REVENUE FORECAST ▪ TAX ANALYSIS ▪ REVENUE SHARING.....*Rebecca Ross, Senior Economist*
 Jim Stansell, Economist

EDUCATION AND REGULATORY.....*Mary Ann Cleary, Associate Director*
 Community Colleges Viola Bay Wild, Fiscal Analyst
 Higher Education Kyle I. Jen, Senior Analyst
 Education ▪ School Aid..... Mary Ann Cleary, Associate Director; Bethany Wicksall, Senior Analyst
 Labor and Economic Growth Richard Child, Senior Analyst
 Transportation William E. Hamilton, Senior Analyst

FISCAL OVERSIGHT, AUDIT AND LITIGATION.....*William E. Hamilton, Senior Analyst*

GENERAL GOVERNMENT.....*Al Valenzio, Associate Director*
 Agriculture William E. Hamilton, Senior Analyst
 Capital Outlay ▪ Retirement ▪ Supplementals ▪ History, Arts, and Libraries Al Valenzio, Associate Director
 Judiciary Marilyn Peterson, Senior Analyst
 Environmental Quality ▪ Natural Resources ▪ Clean Michigan Initiative Kirk Lindquist, Senior Analyst
 Attorney General ▪ Civil Rights ▪ Civil Service ▪ Executive ▪ Information Technology ▪
 Legislature ▪ Lottery ▪ Management and Budget ▪ State Robin Risko, Senior Analyst
 Treasury Viola Bay Wild, Fiscal Analyst; Robin Risko, Senior Analyst
 Military and Veterans Affairs ▪ State Police Jan Wisniewski, Senior Analyst
 Legislative Transfers Margaret Alston, Senior Analyst

HUMAN SERVICES.....*Bill Fairgrieve, Deputy Director*
 Community Health: Medicaid Steve Stauff, Senior Analyst
 Mental Health ▪ Substance Abuse Margaret Alston, Senior Analyst
 Public Health ▪ Aging Susan Frey, Senior Analyst
 Human Services Robert Schneider, Senior Analyst; Bill Fairgrieve, Deputy Director
 Corrections..... Marilyn Peterson, Senior Analyst

LEGISLATIVE ANALYSIS.....*Chris Couch, Associate Director*
 Edith Best, Joan Hunault, Sue Stutzky, Mark Wolf, Legislative Analysts

SUPPORT STAFF

Office Manager Sharon Risko, Administrative Assistant
 Publications and Data Jeanne Dee, Administrative Assistant
 Community Health ▪ Corrections ▪ Human Services ▪ Judiciary ▪ HFA Library Tumai Burris, Budget Assistant
 Agriculture ▪ Community Colleges ▪ Education ▪ Higher Education ▪ School Aid ▪
 Transportation ▪ Transfers ▪ HFA Internet ▪ Bill Analysis Barbara Graves, Budget Assistant
 Capital Outlay ▪ Environmental Quality ▪ General Government ▪ History, Arts, & Libraries ▪
 Labor and Economic Growth ▪ Military and Veterans Affairs ▪ Natural Resources ▪
 Retirement ▪ State Police ▪ Supplementals Kim O’Berry, Budget Assistant
 Facilities Coordinator Ericah Caughey, Receptionist



Additional copies of this report can be obtained from:

House Fiscal Agency
P.O. Box 30014
Lansing, MI 48909-7514
(517) 373-8080
FAX (517) 373-5874
www.house.mi.gov/hfa